# BUDGET 2002 2003

## Supplementary Estimates No.2

Yukon
Finance

# ESTIMATES

# SUPPLEMENTARY NO. 2

# 2002 - 03

Prepared by:
Department of Finance
under the direction of
Management Board

1st Session of the 31st Legislature
Yukon Legislative Assembly
October, 2003
Whitehorse, Yukon

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## TABLE OF CONTENTS

PAGE

### SUMMARIES


| | |
|---|---|
| Financial Summary | S-2 |
| Operation and Maintenance Expenditure Summary by Department/Corporation | S-4 |
| Operation and Maintenance Recovery Summary by Department/Corporation | S-5 |
| Capital Expenditure Summary by Department/Corporation | S-6 |
| Capital Recovery Summary by Department/Corporation | S-7 |
| Revenue Summary By Source | S-8 |
| Revenue Summary by Department/Corporation | S-9 |


### VOTE DEPARTMENTAL / CORPORATION DETAIL


| | | |
|---|---|---|
| 23 | Office of the Ombudsman | 1-1 |
| 10 | Public Service Commission | 2-1 |

## FINANCIAL SUMMARY
## ($000'S)

| | 2002-03 VOTED TO DATE | SUPPLE-MENTARY NO. 2 | UNDER EXPEND-ITURE/ CHANGE | 2002-03 REVISED VOTE |
|---|---|---|---|---|
| **INCOME:** | | | | |
| Territorial Revenue | 69,746 | **0** | 2,527 | 72,273 |
| Canada Health and Social Transfer | 21,730 | **0** | (1,841) | 19,889 |
| Transfer from Canada | 347,248 | **0** | 34,573 | 381,821 |
| Recoveries | 96,476 | **0** | (10,168) | 86,308 |
| **TOTAL INCOME** | 535,200 | **0** | 25,091 | 560,291 |
| **LESS EXPENDITURES:** | | | | |
| Operation and Maintenance | 460,155 | **7,948** | (6,406) | 461,697 |
| Capital | 130,317 | **0** | (22,623) | 107,694 |
| Loan Interest | 371 | **0** | (13) | 358 |
| **TOTAL EXPENDITURES** | 590,843 | **7,948** | (29,042) | 569,749 |
| **UNADJUSTED SURPLUS (DEFICIT) FOR THE YEAR** | (55,643) | **(7,948)** | 54,133 | (9,458) |
| **ADJUSTMENTS:** | | | | |
| Add: Recoveries of Prior Years' Expenditures | 0 | **0** | 772 | 772 |
| Add: Items transferred to the Balance Sheet in the Public Accounts * | 0 | **0** | 77 | 77 |
| Less: Contingency | 1,030 | **0** | (1,030) | 0 |
| **SURPLUS (DEFICIT) FOR THE YEAR** | (56,673) | **(7,948)** | 56,012 | (8,609) |
| Accumulated Surplus (Deficit), March 31, 2002 | 78,304 | **0** | 0 | 78,304 |
| Accumulated Surplus (Deficit), March 31, 2003 | 21,631 | **(7,948)** | 56,012 | 69,695 |

* Items transferred to the Balance Sheet in the Public Accounts are (in $ thousands):

| | |
|---|---|
| Community Services | |
| - land development costs transferred to land held for sale (Capital) | 2,887 |
| - local improvement costs transferred to loans receivable (Capital) | 511 |
| - land recoveries transferred to land held for sale (Capital) | (3,184) |
| - local improvement recoveries transferred to loans receivable (Capital) | (240) |
| Health and Social Services | |
| - loan payments transferred to long-term debt (O&M) | 61 |
| Energy, Mines and Resources | |
| - land recoveries transferred to land held for sale (Capital) | 42 |
| Net Total | 77 |

FINANCIAL SUMMARY (Cont'd)
($000'S)

| | 2002-03 VOTED TO DATE | SUPPLE-MENTARY NO. 2 | UNDER EXPEND-ITURE/ CHANGE | 2002-03 REVISED VOTE |
|---|---|---|---|---|
| **NET BUDGETARY EXPENDITURES:** | | | | |
| **OPERATION AND MAINTENANCE:** | | | | |
| Gross Budgetary Expenditures | 460,155 | **7,948** | (6,406) | 461,697 |
| Less: Recoveries | 43,693 | **0** | (3,576) | 40,117 |
| **NET O & M EXPENDITURES** | 416,462 | **7,948** | (2,830) | 421,580 |
| **CAPITAL:** | | | | |
| Gross Budgetary Expenditures | 130,317 | **0** | (22,623) | 107,694 |
| Less: Recoveries | 52,017 | **0** | (6,593) | 45,424 |
| **NET CAPITAL EXPENDITURES** | 78,300 | **0** | (16,030) | 62,270 |
| **LOAN INTEREST:** | | | | |
| Gross Budgetary Expenditures | 371 | **0** | (13) | 358 |
| Less: Recoveries | 766 | **0** | 1 | 767 |
| **NET LOAN INTEREST** | (395) | **0** | (14) | (409) |
| **TOTAL BUDGETARY EXPENDITURES:** | | | | |
| Gross Budgetary Expenditures | 590,843 | **7,948** | (29,042) | 569,749 |
| Less: Recoveries | 96,476 | **0** | (10,168) | 86,308 |
| **NET BUDGETARY EXPENDITURES** | 494,367 | **7,948** | (18,874) | 483,441 |
| **NET NON-BUDGETARY EXPENDITURES:** | | | | |
| **LOAN PRINCIPAL:** | | | | |
| Gross Expenditures | 60 | **0** | 13 | 73 |
| Less: Recoveries | 1,574 | **0** | 0 | 1,574 |
| **NET LOAN PRINCIPAL** | (1,514) | **0** | 13 | (1,501) |
| **LOAN CAPITAL:** | | | | |
| Gross Expenditures | 5,000 | **0** | (5,000) | 0 |
| Less: Recoveries | 5,000 | **0** | (5,000) | 0 |
| **NET LOAN CAPITAL** | 0 | **0** | 0 | 0 |

## OPERATION AND MAINTENANCE
## EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION
## ($000'S)

| VOTE | DEPARTMENT / CORPORATION | 2002-03 VOTED TO DATE | SUPPLE-MENTARY NO. 2 | UNDER EXPEND-ITURE | 2002-03 REVISED VOTE |
|---|---|---|---|---|---|
| 01 | Yukon Legislative Assembly | 6,143 | **0** | (53) | 6,090 |
| 24 | Elections Office | 661 | **0** | (41) | 620 |
| 23 | Office of the Ombudsman | 374 | **4** | 0 | 378 |
| 02 | Executive Council Office | 16,508 | **0** | (1,425) | 15,083 |
| 54 | Business, Tourism and Culture | 14,862 | **0** | (200) | 14,662 |
| 51 | Community Services | 30,935 | **0** | (32) | 30,903 |
| 03 | Education | 92,439 | **0** | (338) | 92,101 |
| 53 | Energy, Mines and Resources | 7,056 | **0** | (112) | 6,944 |
| 52 | Environment | 15,611 | **0** | (197) | 15,414 |
| 12 | Finance | 5,310 | **0** | (111) | 5,199 |
| 15 | Health and Social Services | 143,885 | **0** | (612) | 143,273 |
| 55 | Infrastructure | 66,606 | **0** | (858) | 65,748 |
| 08 | Justice | 34,931 | **0** | (996) | 33,935 |
| 10 | Public Service Commission | 13,004 | **7,944** | 0 | 20,948 |
| 22 | Yukon Development Corporation | one dollar | **0** | 0 | 0 |
| 18 | Yukon Housing Corporation | 11,830 | **0** | (1,431) | 10,399 |
| 19 | Yukon Liquor Corporation | one dollar | **0** | 0 | 0 |
| **Total Expenditures** | | 460,155 | **7,948** | (6,406) | 461,697 |

## OPERATION AND MAINTENANCE
## RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
## ($000'S)

| VOTE | DEPARTMENT / CORPORATION | 2002-03 VOTED TO DATE | CHANGE | 2002-03 REVISED VOTE |
|---|---|---|---|---|
| 01 | Yukon Legislative Assembly | 0 | 0 | 0 |
| 24 | Elections Office | 0 | 0 | 0 |
| 23 | Office of the Ombudsman | 17 | 0 | 17 |
| 02 | Executive Council Office | 5,657 | (1,215) | 4,442 |
| 54 | Business, Tourism and Culture | 560 | (55) | 505 |
| 51 | Community Services | 1,102 | 16 | 1,118 |
| 03 | Education | 2,629 | (124) | 2,505 |
| 53 | Energy, Mines and Resources | 453 | 0 | 453 |
| 52 | Environment | 953 | 51 | 1,004 |
| 12 | Finance | 128 | (21) | 107 |
| 15 | Health and Social Services | 16,415 | (2,183) | 14,232 |
| 55 | Infrastructure | 3,830 | (184) | 3,646 |
| 08 | Justice | 1,533 | (62) | 1,471 |
| 10 | Public Service Commission | 45 | (28) | 17 |
| 22 | Yukon Development Corporation | 0 | 0 | 0 |
| 18 | Yukon Housing Corporation | 10,371 | 229 | 10,600 |
| 19 | Yukon Liquor Corporation | 0 | 0 | 0 |
| **Total Recoveries** | | 43,693 | (3,576) | 40,117 |

**CAPITAL**
**EXPENDITURE SUMMARY BY DEPARTMENT / CORPORATION**
**($000'S)**

| VOTE | DEPARTMENT / CORPORATION | 2002-03 VOTED TO DATE | SUPPLE-MENTARY NO. 2 | UNDER EXPEND-ITURE | 2002-03 REVISED VOTE |
|---|---|---|---|---|---|
| 01 | Yukon Legislative Assembly | 20 | 0 | (1) | 19 |
| 24 | Elections Office | 13 | 0 | (1) | 12 |
| 23 | Office of the Ombudsman | 5 | 0 | 0 | 5 |
| 02 | Executive Council Office | 2,465 | 0 | (1,795) | 670 |
| 54 | Business, Tourism and Culture | 4,658 | 0 | (1,039) | 3,619 |
| 51 | Community Services | 27,419 | 0 | (11,345) | 16,074 |
| 03 | Education | 10,199 | 0 | (527) | 9,672 |
| 53 | Energy, Mines and Resources | 5,076 | 0 | (337) | 4,739 |
| 52 | Environment | 1,114 | 0 | (77) | 1,037 |
| 12 | Finance | 135 | 0 | (33) | 102 |
| 15 | Health and Social Services | 5,324 | 0 | (718) | 4,606 |
| 55 | Infrastructure | 54,342 | 0 | (2,661) | 51,681 |
| 08 | Justice | 2,242 | 0 | (616) | 1,626 |
| 10 | Public Service Commission | 59 | 0 | 0 | 59 |
| 22 | Yukon Development Corporation | 3,000 | 0 | 0 | 3,000 |
| 18 | Yukon Housing Corporation | 14,246 | 0 | (3,473) | 10,773 |
| **Total Expenditures** | | 130,317 | 0 | (22,623) | 107,694 |

## CAPITAL
## RECOVERY SUMMARY BY DEPARTMENT / CORPORATION
## ($000'S)

| VOTE | DEPARTMENT / CORPORATION | 2002-03 VOTED TO DATE | CHANGE | 2002-03 REVISED VOTE |
|---|---|---|---|---|
| 01 | Yukon Legislative Assembly | 0 | 0 | 0 |
| 24 | Elections Office | 0 | 0 | 0 |
| 23 | Office of the Ombudsman | 0 | 0 | 0 |
| 02 | Executive Council Office | 0 | 0 | 0 |
| 54 | Business, Tourism and Culture | 291 | (14) | 277 |
| 51 | Community Services | 6,480 | (1,611) | 4,869 |
| 03 | Education | 97 | 15 | 112 |
| 53 | Energy, Mines and Resources | 1,085 | (81) | 1,004 |
| 52 | Environment | 14 | (14) | 0 |
| 12 | Finance | 100 | (100) | 0 |
| 15 | Health and Social Services | 869 | (172) | 697 |
| 55 | Infrastructure | 30,860 | (1,489) | 29,371 |
| 08 | Justice | 71 | 40 | 111 |
| 10 | Public Service Commission | 0 | 0 | 0 |
| 22 | Yukon Development Corporation | 0 | 0 | 0 |
| 18 | Yukon Housing Corporation | 12,150 | (3,167) | 8,983 |
| **Total Recoveries** | | 52,017 | (6,593) | 45,424 |

## REVENUE SUMMARY BY SOURCE
## ($000'S)

| | 2002-03 VOTED TO DATE | CHANGE | 2002-03 REVISED VOTE |
|---|---|---|---|
| **TAX REVENUE** | | | |
| Personal Income Tax | 30,024 | 2,120 | 32,144 |
| Corporate Income Tax | 5,069 | (965) | 4,104 |
| Property Tax | 2,200 | (260) | 1,940 |
| Grant-in-Lieu of Property Tax | 203 | 0 | 203 |
| Fuel Oil Tax - Diesel | 2,689 | 38 | 2,727 |
| Fuel Oil Tax - Other | 3,976 | 224 | 4,200 |
| Insurance Premium Tax | 993 | 192 | 1,185 |
| Tobacco Tax | 6,672 | (702) | 5,970 |
| Liquor Tax | 2,220 | 198 | 2,418 |
| **TOTAL TAX REVENUE** | 54,046 | 845 | 54,891 |
| **OTHER REVENUE** | | | |
| Liquor Profit | 4,178 | 213 | 4,391 |
| Investment Income and Other Interest | 555 | 81 | 636 |
| Licences, Fees, Registrations and Permits: | | | |
| Motor Vehicle | 2,941 | 355 | 3,296 |
| Game and Campground | 874 | 43 | 917 |
| Business and Professional | 1,657 | 188 | 1,845 |
| Other | 769 | 153 | 922 |
| Resource Revenues | 3,513 | 315 | 3,828 |
| Fines | 276 | 160 | 436 |
| Gain on Sale of Lots | 0 | 138 | 138 |
| Management Fee | 0 | 66 | 66 |
| Aviation Operations | 746 | (18) | 728 |
| Miscellaneous | 191 | (12) | 179 |
| **TOTAL OTHER REVENUE** | 15,700 | 1,682 | 17,382 |
| **TOTAL REVENUE *** | 69,746 | 2,527 | 72,273 |

* Excludes Yukon Development Corporation.

## REVENUE SUMMARY BY DEPARTMENT / CORPORATION
## ($000'S)

| VOTE | DEPARTMENT / CORPORATION | 2002-03 VOTED TO DATE | CHANGE | 2002-03 REVISED VOTE |
|---|---|---|---|---|
| 01 | Yukon Legislative Assembly | 0 | 0 | 0 |
| 24 | Elections Office | 0 | 0 | 0 |
| 23 | Office of the Ombudsman | 0 | 0 | 0 |
| 02 | Executive Council Office | 0 | 0 | 0 |
| 54 | Business, Tourism and Culture | 232 | 0 | 232 |
| 51 | Community Services | 7,334 | 403 | 7,737 |
| 03 | Education | 26 | 6 | 32 |
| 53 | Energy, Mines and Resources | 3,644 | 429 | 4,073 |
| 52 | Environment | 882 | 44 | 926 |
| 12 | Finance | 49,927 | 980 | 50,907 |
| 15 | Health and Social Services | 42 | 6 | 48 |
| 55 | Infrastructure | 832 | 62 | 894 |
| 08 | Justice | 429 | 186 | 615 |
| 10 | Public Service Commission | 0 | 0 | 0 |
| 22 | Yukon Development Corporation | 0 | 0 | 0 |
| 18 | Yukon Housing Corporation | 0 | 0 | 0 |
| 19 | Yukon Liquor Corporation | 6,398 | 411 | 6,809 |
| **Total Revenue** | | 69,746 | 2,527 | 72,273 |

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# OFFICE OF THE OMBUDSMAN

Yukon
Government

VOTE 23
OFFICE OF THE OMBUDSMAN

## SPEAKER OF THE ASSEMBLY

**Hon. T. Staffen**

## OMBUDSMAN

**H. Moorlag**

- To enhance public confidence and promote fairness and integrity in public administration of Yukon.

| FINANCIAL SUMMARY ($000'S) | SUPPLE-MENTARY NO. 2 |
|---|---|
| **Operation and Maintenance Expenditures** | 4 |

## OFFICE OF THE OMBUDSMAN

| DETAILS ($000'S) | 2002-03 VOTED TO DATE | SUPPLE-MENTARY NO. 2 | 2002-03 REVISED VOTE |
|---|---|---|---|
| OPERATION AND MAINTENANCE EXPENDITURES | 374 | 4 | 378 |

Supplementary funding requirement was due to retroactive salary increases.

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# PUBLIC SERVICE COMMISSION

Yukon
Government

VOTE 10
PUBLIC SERVICE COMMISSION

## MINISTER

Hon. J. Edzerza

## DEPUTY MINISTER

P. Daws

## MISSION

- The Public Service Commission provides leadership in all employee related matters within the Yukon Government and works with departments to develop, maintain, and administer the Yukon public service.

| FINANCIAL SUMMARY ($000'S) | SUPPLE-MENTARY NO. 2 |
|---|---|
| Operation and Maintenance Expenditures | 7,944 |

## PUBLIC SERVICE COMMISSION

| DETAILS ($000'S) | 2002-03 VOTED TO DATE | SUPPLE-MENTARY NO. 2 | 2002-03 REVISED VOTE |
|---|---|---|---|
| OPERATION AND MAINTENANCE EXPENDITURES | 13,004 | 7,944 | 20,948 |

To record post-employment benefits liability per the actuarial valuation as at March 31, 2003.

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